



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

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शिमला, सोमवार, ३ जून, १९७४/१३ ज्येष्ठ, १९९६

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### GOVERNMENT OF HIMACHAL PRADESH

#### REVENUE DEPARTMENT

#### NOTIFICATIONS

*Simla-2, the 29th March, 1974*

**No. 17-3/67-Rev. I.**—Whereas it is expedient to make rules for regulating the despatch and receipt of stamps of all kinds in Treasuries and Sub-Treasuries in Himachal Pradesh, the Governor, Himachal Pradesh, in exercise of the authority derived from the “Government of India Rules for supply and distribution of Stamps” is pleased to make the rules specified in the Annexure appended to this notification, in supersession of the Himachal Pradesh Stamp Despatch and Receipt Rules, 1956, as in force in the old areas of Himachal Pradesh and the Punjab Stamp Despatch and Receipt Rules, 1934, as in force in the areas merged with Himachal Pradesh with effect from 1st November, 1966.

## ANNEXURE

# RULES FOR THE DESPATCH AND RECEIPT OF STAMPS OF ALL KINDS IN TREASURIES AND SUB-TREASURIES IN THE HIMACHAL PRADESH

## I. RULES FOR THE DESPATCH OF STAMPS

1. These rules may be called "The Himachal Pradesh Stamp Despatch and Receipt Rules, 1973."
2. Despatch of Stamps from:—

Despatch  
from Nasik.

- (a) Central Stamp Store, Nasik to treasuries. All consignments of postal stamps and stationery will be despatched from Nasik to treasuries on credit notes debitable to the Posts and Telegraphs Department. Consignments of non-postal stamps will be despatched carriage forward. The manner of despatch is determined by the Controller of Stamps, Nasik.

In other  
cases des-  
patch must  
be made  
direct from  
double locks  
of, trea-  
suries.

- (b) A treasury to the Central Stamps Store, Nasik or from one treasury or sub-treasury to another.

All replenishments of stock at branch despatch (sub-treasuries) and all despatches of stamps beyond the limits of a district, whether to the Central Stamp Store at Nasik, or another district, must be made direct from the double lock of the local depot (treasury) concerned.

Replenish-  
ment of  
stock at  
branch dep-  
ots (sub-  
treasuries)  
to be made  
by indents  
on headqu-  
arters trea-  
suries.

3. Remittances of stamps for the replenishment of stock at branch depots from headquarters treasuries are made on indents in forms (Bilingual Form No. 215) by the Tehsildar or other officer incharge of the branch depot, which, having been checked, passed, and signed by the officer-in-charge of the local depot, becomes the warrant for the issue of the supply of stamps indented for.

Withdrawal  
of stamps  
from double  
lock and  
packing and  
sealing of  
parcels.

4. The entire quantity required for despatch should be first collected; the necessary entries being made carefully in the double lock register. Stamps of each denomination taken out should be recounted carefully and re-arranged in entire reams and packets, each ream being covered with cartridge paper and the contents noted on its, if the original label is either illegible or torn. A similar precaution should be taken with reams, the wrapper of which though at the time of packing it appears entire (or to a small extent torn, e.g. at the sides), is likely to give way in transit. The box or packing case in which stamps are packed should be so packed that the packages cannot shift to any appreciable extent during transit. To do this effectually, gaps and corners in each case should be filled with waste paper.

*Note.*—Before remitting to branch depots Hindi Stamps of the new pattern, on which values are denoted in English only, the Treasurer should write the value in the vernacular character on each set in the left hand upper corner, just above the stamp.

5. Parcels of stamps should be securely packed in the presence of the officer-in-charge of the treasury or sub-treasury as the case may be, he should also have the cover or box sealed with his official seal in his presence. Parcels should be packed in (i) wax cloth and cloth, if sent by registered post, or (ii) in tin when sent through a messenger, so as not to open in transit.

6. One copy of the invoice (Stereo A. and 89 Stamps should be packed in the parcel and the duplicate sent by post with a forwarding letter. Both, copies should bear the signature of the treasury or sub-treasury officer as the case may be (and not of any other official) with the certificate below the form that the parcel has been packed and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoices, duly signed. The addressee will sign the receipt and return the invoice within seven days of its receipt, except when it is kept pending as prescribed in rule 20.

Invoice and certificate sealing and correctness of contents.

7. It should be understood that the responsibility for the most convenient, safest and cheapest form of despatch of stamps in the circumstances of each case is left to the discretion of the treasury or sub-treasury officer as the case may be, who in all cases of doubt should obtain orders from the Deputy Commissioner. The order of importance in the matter of despatch is (i) postal stamps and stationery, (ii) court-fee stamps and (iii) non judicial stamps.

Responsibility of the treasury- and sub-treasury officer for most Government, safest and cheapest form of despatch of stamps.

8. Stamps may be despatched in three ways as noted below:—

Despatch of stamps by post, rail or special messenger and precautions to be observed.

The first precaution to be observed is that non-consignment should be despatched by a special messenger so as to reach its destination on a holiday, and previous notice of the date of arrival should as far as possible be given to the receiving officer.

(i) By post (a) Parcels weighing upto 5-1/2 seers should be sent by registered post. Stamps of and over the denomination of Rs. 50 should invariably be sent by post as far as possible. Parcels containing court-fee or non-judicial stamps of values of Rs. 1,000 and over should generally be insured for Rs. 20 for every thousand.

(b) It has been decided that only postage stamps and postal stationery should be sent from one treasury or sub-treasury to another or to the Controller of Stamps, Central Stamp Store, Nasik Road in parcels insured on postal service free of charge parcels containing postage stamps the face value of which is less than Rs. 100 can be insured for their actual face value, but in all other cases they should be insured for a value of Rs. 100 only.

(c) The registration receipt should be pasted in the column of the despatch register in which the number and date of the invoice is entered. This should be done by the treasurer or sub-treasurer.

- (ii) By rail heavy and bulky parcels exceeding 5- $\frac{1}{2}$  seers in weight, which under no circumstances (as by division of the consignment into two or more separate parcels) can be despatched by post, should be sent by rail either—
- (a) in the personal charge of a potedar, for whose conduct the treasurer is responsible, with police protection; or
  - (b) insured upto Rs. 1,000. For the purpose of insurance the intrinsic value of the stamps and not their face value should be taken into consideration. It must be remembered that insurance over (i) Rs. 1,000 in the case of "local booking" (which means over the Northern Railway); and (ii) Rs. 500 in the case of "foreign booking" (which means all other railways) cannot be accepted by station masters without the sanction of the Divisional Superintendent in the case of the Northern Railway. When therefore the despatch of a consignment of larger value is contemplated, the best course is to break it up into two parcels and insure each, or insure parcels of any value exceeding Rs. 1,000 upto Rs. 100 only or such other nominal insurance as may seem advisable. The treasurer or his agent should effect the insurance under authority from the treasury officer.
- (iii) By special Messengers.....(a) Parcels may also be sent by special messengers with police protection in the case of outlying branch depot, if the total face value of stamps is unusually high, or the consignment consists of many bulky boxes which with due regard to economy, can best be despatched in this manner.
- (b) When a potedar or special messenger accompanies stamp remittances, he should be furnished by the remitting treasury or sub-treasury officer with a certificate in Form A. and T. No. 345 with columns 1 to 7 filled in. The treasury or sub-treasury officer receiving the remittance should complete the certificate and return it to the potedar or messenger. The certificate should be attached to the bill for travelling and other allowance special or otherwise, admissible to them when accompanying stamps. The keys of the boxes should be entrusted to the escort officer in a sealed cover which he should not open in transit.
  - (c) The potedar or special messenger accompanying a remittance is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The potedar or messenger will not interfere in any way in the performance by the escort of its legitimate duties, but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box it is the duty of the potedar or messenger to take over any stamps that fall out and to verify the contents and to re-pack the box if re-packing becomes necessary. The escort officer must not permit the potedar to be interfered with in the execution of his duties.
  - (d) The potedar or special messenger accompanying a remittance should be instructed that in case of loss or theft of stamps

in transit he should report the matter immediately to the police and railway authorities and bring it also to the notice of the officer at the destination. The report should also be signed by the police escort officer.

- (e) The escort officers should be allowed to return at once if the potedar or messenger agrees that their responsibility is discharged in arrival and safe delivery. The potedar or special messenger should not be allowed to return until the whole consignment has been opened and its contents checked with invoices. He should be a witness to any shortage.

9. It has been decided, in consultation with the Accountant General Posts and Telegraphs, that all expenditure incurred in connection with the cost of packing and freight of postage stamps and stationery, if sent by rail or through messengers should be debited to the Postal Department. All such charges should be drawn on separate bills marked "debitable to the Accountant General, Posts and Telegraphs".

## II. RULES OF THE RECEIPT FOR STAMPS

10. When cases of stamps are despatched by rail or parcels are sent by post from Nasik, intimation (in case of consignments by rail accompanied by the railway receipt) is always sent by the Central Stamps Store, Nasik, in order that treasury officers may know that cases or parcels have been despatched to their address, and that they may be in a position to make enquiries from the Railway or Postal authorities if the parcels are not received within a reasonable time. It is of the utmost importance that Treasury Officers should realize their responsibility in the matter and understand that it is their duty to make immediate enquiries as to delay in the arrival of parcels from the Railway or Postal authorities, as the case may be, and in case of non-arrival within reasonable period, to report the matter at once to the Central Stamp Store, Nasik.

Intimation of despatch stamps from Nasik and Treasury Officer's responsibility.

11. If stamps are transmitted through post and their value be less than Rs. 100 the parcel will be delivered by the postmen to the treasury or sub-treasury officer as the case may be, who should examine carefully, before taking delivery of the parcel, its outward condition, and see that the seals are intact. The officer incharge of the treasury or sub-treasury should then open the parcel and examine its contents. If the value of the stamps be Rs. 1,000 or upwards the parcel will be superscribed "to be kept at the post office till called for", and will be retained at the post office of delivery which will give notice of arrival to the addressee. In this case the treasury or sub-treasury officer must either proceed personally to take delivery, open the parcel and examine its contents and sign the receipt for it, or depute the treasurer for this purpose, duly authorising him in writing in that behalf. If stamps be sent by rail the treasury or sub-treasury officer or some other responsible officials deputed by them should before taking delivery of the consignments, carefully examine their outward condition, see that the seals are intact, weigh the cases individually, and compare their weight with those shown in the invoice or railway receipt.

Procedure on receipt of stamps from the Central Stamps Store or from local or branch depots.

12. In case the outward appearance of the cover gives rise to suspicion of tempering, the parcel or case should be opened in the presence of the

Postal or Railway and Police authorities and the contents verified with the invoice enclosed in the case before delivery is taken. If in the course of verification, any shortage is found it should be reported immediately both to the Police authorities and to the Postal or Railway authority concerned in the manner prescribed in rule 13.

13. The reports should give full details such as:—

1. number of cases,
2. weight on despatch,
3. weight on receipt,
4. names of witnesses (police and railway officers) who saw the seals broken or witnessed the weighing and short weight before delivery was effected,
5. general condition of the particular case or parcel,
6. details of shortage.—
  - (a) kind of stamps,
  - (b) denomination,
  - (c) quantity short,
  - (d) value of stamps short,
  - (e) other details necessary with reference to these rules.

Every parcel, bundle or case, packed in the Central Stamp Store, Nasik, contains an invoice of the stamps packed therein. For consignments received from that store the officer-in-charge of local depot should not wait for detailed invoices, but should report at once when any stamps despatched from Nasik are found short or in excess, and send also (i) the wrapper of the bundle from which the deficiency was found (ii) the invoice showing the contents of the case from which the deficiency was found after keeping a copy for reference. The report should also state whether delivery was taken in the presence of the Police and Railway authorities, whether the cases were carefully examined one by one on their arrival, whether the loss in transit was due to faulty packing and whether any report has been made to the railway police or railway authorities (which should always be done), and if not, why. Copies of the report should also be communicated to the despatching officer and the Deputy Commissioner concerned for action as in rule 20.

Examination of the outward appearance of consignments of Stamps on receipt at the treasury or sub-treasury.

14. The treasury or sub-treasury officer as the case may be should on arrival at the treasury or sub-treasury of consignments of stamps from the railway station personally examine the outward appearance of the boxes, if the consignment was received at the station by some official deputed by him for the purpose under rule 11 and satisfy himself that they bear no marks of tampering. The boxes or packets should then be placed immediately in the strong room of the treasury or sub-treasury, and there opened, one at a time in the presence of the officer-in-charge, who must be watching all the time they are being opened and their contents examined and counted, in accordance with rules 17 and 18. In no case should second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles, as required by rule 22.

15. If the boxes or parcels arrive at such a time that they cannot be opened until the day after arrival or the next working day, they must be deposited for the time being in the strong room under double lock and opened in the presence of the officer-in-charge on the following morning without fail if it is a working day.

Depositing of boxes and parcels of stamps at night in the strong room under double lock.

16. The memoranda (invoices) of contents which are posted on the covers of parcels or enclosed in cases should be preserved carefully until the officer-in-charge of the treasury or sub-treasury, gets the usual detailed invoice with advising letters. The invoice is enclosed in the parcel if stamps are sent by the Central Stamp Store, Nasik, in only one parcel; when the supplies are sent by that store in more than one parcel, the invoice, is posted separately.

Preservation of memoranda of contents posted on covers of stamp parcels.

17. The officer-in-charge should count, with his own hands all stamps of the denomination of rupees ten and upwards. But in case where the count of stamps received is likely to take longer than two hours, he may, in counting them, avail himself of the assistance of the treasurer or the treasury clerical staff, and should adopt the method laid down in the rules for the verification of stamp balances in treasuries. That is, the treasury or sub-treasury officer should keep in his custody a bundle of some sheets out of the stamps of each denomination before making the balance over to the treasurer or the staff for counting. If the number of stamps counted by the treasurer or the staff, added to the number of stamps (counted personally by the officer-in-charge) in the bundle or sheets kept in his custody agrees with the invoice, the number of stamps received may be considered to be correct. But it should be clearly understood that the officer-in-charge and he alone, is responsible for the proper checking of the supply received even if he invokes the assistance of the treasurer or his staff.

Counting of stamps received.

18. With reference to rule 23 of the Government of India rules on the matter, it has been ordered by Government that if the supply of stamps received from the Central Stamp Store is large the officer-in-charge may instead of opening and counting a certain number of stamps, open and count only ten per cent of each denomination of such sealed packages. The remaining packets with seals unbroken may be stored, as received, under double lock. It, however, there is any shortage in the ten per cent, counted, the entire consignment should be opened and counted at once.

**\*\*Note.**—The inside wrappers (all complete) of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from the Central Stamp Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

19. The number, description and value of the stamps received shall be compared by the officer-in-charge, with the invoice submitted, if the stamps received be found to correspond with those shown in such invoice, the invoice duly and properly acknowledged in words and figures, numbered and dated, should be returned as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps to the officer who sent the stamps. If the invoices are unavoidably delayed for a longer period than fifteen days, an explanation should always be furnished.

Comparison of number, description and value of stamps with invoices received.

In case of any discrepancy, between the quantity of stamps received and that entered in the invoice the officer-in-charge shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps, actually received. He shall also attach to the invoice a certificate noting therein the number and date of the invoice the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full.

*Note.*—To the officer's explanation shall be added answers to the following question:—

- (i) What was the number stenciled on the case in which the shortage was found? (2) (a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto? (b) If so, was there any deficiency in weight? (3) (a) Did the case show signs of tempering? (b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tempering? (4) if the case was tin-lined, was the tin-lining intact? (5) Was the case placed in the strong room immediately on arrival? (6) Was the officer present all the time the case was being opened and the contents were being examined and counted? (7) On what date was the case (a) received (b) opened?
- (ii) In regard to supplies received from the Controller of Stamps, the Government of India have laid down in rule 23 of the rules for the supply and distribution of stamps (Chapter I of this part) that after the officer-in-charge has signed the receipt he shall be deemed to have taken over on behalf of the Government or Department whose source of revenue the stamps are, full responsibility for the correctness and custody of the quantities received and the consigner shall be exonerated from liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government of India in the Finance Department (Central Revenue) that the discrepancy occurred prior to the despatch of stamps from the Central Stamp Store, and that, notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer-in-charge both to his administrative head and to the Controller of Stamps for investigation.

Defalcation or losses of stamps to be investigated at once.

20. In case of discrepancy, defalcation or loss of stamps, the Deputy Commissioner, on receipt of the report prescribed in rule 12 will immediately depute an Extra Assistant Commissioner or Assistant Commissioner unconnected with treasury work to hold an enquiry at once. The result of this enquiry should be communicated to the Superintendent of Police, Accountant General, and to the Financial Commissioner. Any precautions necessary should be started at once. On the conclusion of the criminal proceedings, including appeals, if any, a detailed report should be made by the Deputy Commissioner fixing the responsibility with reference to these rules, and suggesting disciplinary action against those responsible after their explanations. This detailed report should be submitted to the Accountant General through Financial Commissioner accompanied with three spare

copies for use in Financial Commissioner's and Accountant General's offices. In this connection rule 20 and 21 of the G.F.R. Vol. I should be referred to.

In the case of any deficiency in stamps received from the Central Stamp Store, the Treasury Officer should send immediately to the Controller of Stamps, Nasik, a detailed report as prescribed in rule 12, and keep the invoice pending instructions from him. When the deficiency is confirmed a detailed report should be made to the Deputy Commissioner, who will order an enquiry and take the necessary action to inform the Police and the Railway authorities.

21. Stamps found in excess of the quantities stated to have been sent should be immediately returned to the officer concerned with the wrapper of the bundle in which they were found. Instructions regarding stamps found in opening, packets or boxes to be in a damaged state, so as to be unfit for issue, will be found in separate rules.

Disposal of stamps received in excess of damaged.

22. Immediately after stamps received have been counted and brought on the double lock register, they shall be placed in proper receptacles in the store under double lock in the presence of the officer-in-charge, arranged in parcels and packets containing known quantities, the amount and the value of each denomination being entered at the same time in a register maintained to show the receipts, and issues to and from the store under double lock before being re-issued for sale or despatch. These entries shall be checked by the officer-in-charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles, and shall not be removed therefrom, nor shall any entries be allowed to be made therein, except in the presence of the officer-in-charge.

All receipts, to be first taken to main stock under double lock.

*Note.*—In all cases where stamps registers have to be checked the actual check of quantities against value is a very important one; the correctness of the calculation of value must be tested in detail either by actual multiplication or by use of correctly prepared table and this check should on no account be omitted. This injunction applies also to such of the rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks ten per cent of the entries in each class of stamps leaving the remaining entries in each class to be checked by a subordinate under this supervision.

23. Rule 23-A of the Government of India rules for the supply and distribution of stamps lays down:—

“In respect of supplies of non-postal stamps the Controller of Stamps shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamps Store, showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing cost of the stamps supplied. The original copy of the invoice is to be retained in the local depot and the duplicate returned to the Controller of Stamps with the acknowledgement of the officer-in-charge of the

local depot ordinarily not later than fifteen days after the receipt of the consignment of stamps. The triplicate is also to be acknowledged and forwarded at the same time to the officer appointed under rule 8(1)(b). The acknowledgement of the officer-in-charge of the local depot shall read as follows:—

“I certify that the stamps invoiced above have been duly checked on receipt in accordance with the rules, I have satisfied myself as to their correctness and I hereby acknowledge receipt of the stamps amounting in face value to Rs. (in words).”

Invoices relating to supplies to branch depots shall be returned to the Controller and to the officer appointed under rule 8(i)(b) through the officer-in-charge of the local depot concerned who shall countersign them.”.

It is very important that the copies of the invoices duly acknowledged should be despatched punctually within the period specified above.

*Simla-2, the 29th March, 1974*

**No. 17-3/67-Rev.-I.**—In exercise of the powers conferred by section 74 of the Indian Stamp Act, 1899 (II of 1899) and clauses (a) and (d) of section 36 and sub-section (1) of section 41 of the Himachal Pradesh Court Fee Act, 1968 and under the authority derived from the rules made by the Government of India for the supply and distribution of Stamps, hereinafter referred to as the *Government of India Rules*, the Governor, Himachal Pradesh is pleased to make for the State of Himachal Pradesh the following Rules regulating:—

- (a) the supply of non-judicial and Court fee stamps and stamped papers;
- (b) the keeping of accounts of all such stamps used;
- (c) the sale of such stamps;
- (d) the persons by whom alone such sale is to be conducted;
- (e) the duties and remuneration of such persons; and
- (f) the stamps to be used on succession certificates referred to in Section 382 of the Indian Succession Act, 1925.

2. These Rules may be called the Himachal Pradesh Stamp Rules 1973, and shall come into force with immediate effect in whole of Himachal Pradesh in supersession of the Himachal Pradesh Stamp Rules, 1956 as in force in old areas of the Pradesh and the Punjab Stamp Rules, 1934, as in force in the areas merged from Punjab in Himachal Pradesh with effect from 1st November, 1966.

#### THE HIMACHAL PRADESH STAMP RULES 1973

Interpretation.

1. In these rules, unless a different intention appears from the subject or context.—

(a) the word “stamp” means as the case may be—

- (i) a stamp intended to be used under the Indian Stamp Act, 1899, and applies both to adhesive stamps and impressed stamps;

- (ii) a stamp intended to be used under the Himachal Pradesh Court Fee Act, 1968, and applies both to adhesive stamp and impressed stamps,
- (b) the expression "impressed stamp" includes Labels—
  - (i) affixed and impressed by the Financial Commissioner's Office; and
  - (ii) Stamps embossed or engraved on stamped paper;
- (c) the expression "adhesive stamp" means as the case may be—
  - (i) an adhesive stamp bearing the words "Court Fee" and intended to be used under the Court Fees Act,
  - (ii) a stamp bearing the word or words "Revenue or Foreign bill" or "Share Transfer" or "Broker" or "Advocate or Notarial" or Agreement note, or, Insurance and intended to be used under the Indian Stamp Act, 1899;
- (d) the expression "Local Depot" includes the treasury at the Headquarters of a district in the Himachal Pradesh and any place for the custody and sale of stamps where there is no treasury which the Governor may declare to be a "Local Depot"
- (e) the expression "Branch Depot" includes every subordinate treasury in the Himachal Pradesh at the headquarters of a tehsil or other sub-division of a district at which stamps are stored for sale;
- (f) the expression "*ex-officio* vendor" means the treasurer for the time being of the treasury at the headquarter of a district, or the subordinate treasurer of every subordinate treasury at the headquarters of the sub-division or tehsil of a district, and it also includes every person appointed to discharge the functions of a treasurer at any Local Depot established at the place where there is no treasury and postmasters including subordinate and branch postmasters and persons appointed by post offices to sell "Revenue" stamps;
- (g) the expression "Licensed Vendor" means and includes every person who, for the time being holds a license granted under these rules to sell stamps, but does not include a specially licensed vendor or an *ex-officio* vendor, as such, through an *ex-officio* vendor may, if duly licensed, be also a licensed vendor. The expression "license" means a licensed vendors license;
- (h) the term "vendor" includes an *ex-officio* vendor, a licensed vendor and a specially licensed vendor;
- (i) The term "Special license" means a license granted under these rules to a Government servant to sell non-judicial or judicial stamps on remuneration as given in sub-rule (ii) and clause (b) of sub-rule (iii) of rule 34, and specially licensed vendor is a person holding such licence.

## I. SUPPLY OF STAMPS AND KEEPING OF ACCOUNTS

2. According to rule 7 of the Government of India Rules, the Controller of Stamps, Central Stamp Store, Nasik, is responsible for supplying the stamps that are required by State Government. The Controller of Stamps supplies stamps on the indents of Treasury Officers (or officers in charge of local depots) submitted direct by the treasury officers concerned or as may be directed by the Financial Commissioner from time to time.

Supply of stamps from Central Stamp Store, Nasik to treasuries.

Supply of  
Stamps from  
treasuries  
to sub-treasuries.

3. Every district treasury in the Himachal Pradesh has been constituted a local depot and every sub-treasury has been constituted a branch depot for the custody and sale of stamps of all descriptions. It shall be the duty of the Treasury Officer under the control of the Deputy Commissioner and with the assistance of the treasurer, to be the custodian of the main stocks of stamps under double lock in the treasury strong room and to replenish that stock. He shall avoid over stocking and watch the balances and arrange for supplies of stamps in sufficient quantities to branch depots which are in charge of sub-treasury officers who are similarly responsible Branch depots shall obtain their supplies of stamps from local depots to which they are subordinate.

Preparation  
and submis-  
sion of  
indents for  
stamps.

4. Separate rules have been framed for the preparation and submission of ordinary and emergent indents for non-postal stamps by officers-in-charge (treasury and sub-treasury officers) of local and branch depots (treasuries and sub-treasuries).

Reserve  
stocks to be  
maintained  
at treasuries  
and sub-  
treasuries.

5. Rules 13 and 17 of the Government of India Rules require that reserve stocks shall be maintained in local and branch depots. Accordingly the following reserve has been prescribed in the indent rules:—

(a) *Local Depots*.—shall maintain a reserve stock not less than the probable consumption of four months, in addition to the stock required for the four monthly or annual consumption for which indents are submitted four monthly and yearly, respectively.

(b) *Branch Depots*.—shall be so supplied with stamps that ordinarily the balance of stamps in each branch depot should never be less than sufficient for one month nor more than sufficient for two month's average consumption.

Receipt and  
examination  
of stamps  
at treasuries  
and sub-  
treasuries.

6. The receipt and examination of stamps on arrival at treasuries and sub-treasuries shall be conducted in the manner laid down in rules 11 or 19 of the rules for the despatch and receipt of stamps in treasuries and sub-treasuries. When stamps are returned by a sub-treasury, they should be received back into the double lock.

All Stocks  
of Stamps  
received to  
be deposi-  
ted under  
double lock  
in the stro-  
ng room of  
treasury or  
sub-treas-  
ury.

7. (i) Rule 25 of the Government of India Rules lays down that stamps shall be dealt with as follows after receipt and counting:—

“They shall be placed in proper receptacles in the stores under double lock in the presence of the officer-in-charge, arranged in parcels and packets containing known quantities the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer-in-charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom nor shall any entries be allowed to be made therein except in the presence of the officer-in-charge.

(ii) *Store book of stamp under double lock*.—The double lock registers referred to in the foregoing rule shall be in stereo A&T stamps Nos. 91-102 and 105(b). They shall be maintained in English in bound books. There are

columns showing date and nature of transactions values of stamps, total value, and finally a column for the signature of the treasury or sub-treasuries officer. The entries in the books shall be made (from the invoices or treasurer's passed indents, as the case may be) either by the officer-in-charge himself at the time of storing or taking out stamps or by a treasury clerk called to the double lock chamber for the purpose; but in the latter event the entry must be personally checked by the officer-in-charge as the stamps are put in or taken out. Every entry of receipt should correspond with the invoice and show whence the stamps were received; and every entry of issue shall be vouched by a treasurer's passed indent. A balance shall be struck after each entry at the time of receipt or issue and attested by the initials of the officer-in-charge.

8. A counter part of the double lock registers in forms stereo Nos. 91-102 and 105(b) shall be maintained by the treasurer or sub-treasurer in English or Hindi with English numerals and kept in the double lock, but these registers, and the double registers in English must be written up independently, and one shall not be a mere translation of the other. The entries in this counter part record shall be signed by the treasurer; they shall also be verified by the initials of the officer-in-charge, who shall see that the entries of receipt correspond with the invoices and the entries of issue with the passed indents, and that the balance struck corresponds with that shown in the English double lock registers.

Treasurer's counterpart of store-book of stamps under double lock.

9. When there is a siah navis at the tehsil, the store book shall be maintained by him in Hindi, English numerals being used. The store book shall not be written on loose sheets, but in bound volumes supplied from the district headquarters, the pages shall be numbered consecutively, the total number of pages in each volume being certified on the title page. They shall be in the same form as the counter-part registers maintained for local depots and must be kept neatly and carefully all corrections being verified by the initials of the officer-in-charge, and a balance shall be struck at the close of each day in which there has been a transaction of either receipt or issue. All entries must be signed by the officer-in-charge and (except where the book is written up in the sub-treasurer's own hand) also by the sub-treasurer. Before signing an entry of issue by sale, the officer-in-charge should satisfy himself that the stamps have been paid for and that the money has been credited in the cash account of the branch treasury.

Store book in double lock at branch depots.

10. Due precaution shall be taken by the treasurer and the officer-in-charge of the treasury or sub-treasury to protect stamps from injury by damp or vermin. They shall be kept in strong chests of presses lined or covered within and so closed as to excluded damp, air, mice or insects. In places where white ants are troublesome, the stamp chests or presses shall not be allowed contact with the walls of the strong room and shall be raised from the floor, and shall rest on stone or earthen troughs containing common oil. Each chest or press shall have two locks the key of one invariably remaining in the hands of the officer-in-charge and the key of the other in the hands of the treasurer. Adhesive stamps shall be further secured by being kept in air-tight tin boxes placed inside the stamps chest or press; the sheets shall be kept face to face and sheets of rough paper placed between each pair of gummed surfaces so as to obviate two sheets being stuck together on the gum side.

Precaution to protect stamps from injury by damp or vermin.

Custody of stamped papers.

All below Rs. 1 in packets of .....500; From Rs. 1 to Rs. 4... 200; From Rs. 5 to Rs. 16..100 Stamps of higher values received from Nasik.

Issues from main stock to be made only on regular indents and in the order of receipt from Nasik.

11. The stamped paper shall be kept in the parcels of quantities noted above to save trouble in numeration, each parcel being securely packed and sealed in cloth or paper covered bearing a note of the quantity and value of the stamps within, signed by the officer-in-charge.

12. Stamps shall be supplied from the main stock under double lock only in the following circumstances:—

- (a) to the treasurer or sub-treasurer on regular written indents, issues shall never be made on oral applications;
- (b) large indents for stamps from post or telegraph offices or for service stamps from Government department or offices may be complied with direct from double lock;
- (c) replenishments of stocks at branch depots and all despatches of stamps beyond the limits of a district shall be made direct from the double lock.

In order to prevent frauds, errors or damage by any cause remaining undetected for long periods, the stock of stamps shall be issued in the order of its receipt, and by denomination lying unsold for any reason for a long time shall be transferred to some other depot where there is a demand of it, under the orders of the Financial Commissioner.

Tahvil or expense stock in local and branch depots.

13. At each local or branch depot, whether a branch of State Bank of India exists or does not exist, there shall be a supply of stamps in the tahvil or expense stock in the sole custody of the treasurer or sub-treasurer for the purpose of supply to the public and licensed vendors. Issues shall never be made to the public or licensed vendors from the stock under double lock except in the case of Kot-Khai sub-treasury where the sub-treasury officer has been declared to be an *ex-officio* vendor and sells stamps direct from the double lock.

Limit of tahvil or expense stock in local and branch depots.

14. The tahvil or expense stock in the sole custody of the treasurer or sub-treasurer shall in no case exceed the following limit [Government of India Rules 27 and 32(ii)]:—

- (a) *Local Depots*—(i) Stamps upto to the probable demand of one week with cash and opium combined to a value not exceeding Rs. 5,000; or
- (ii) a total value of Rs. 15,000 for stamps, cash and opium, whichever is less.
- (b) *Branch Depots*—(i) Stamps upto the probable demand of two days, with cash and opium combined to a value not exceeding Rs. 500; or
- (ii) stamps, cash and opium to the total value of Rs. 1,500 whichever is less.

15. For the safe custody of the expense stock it is sufficient that an ordinary tin-lined box shall be kept beside the tahvildar by day and laked in the double lock store room at night.

Safe custody of expense stock.

16. Every week/second day or when necessary the treasurer, sub-treasurer shall prepare in English or Hindi and submit to the officer-in-charge, an indent in form A & T. No. 90 for a supply of stamps for sale. This indent shall show the estimated consumption of the week two days the balance in hand and the quantity indented for. Printed forms bound in volumes are obtainable on application to the officer-in-charge, Himachal Pradesh Government Press, Simla. Any denomination of stamps not specified in the indent forms should, if necessary, be entered in manuscript in the blank space provided for the purpose. All intermediate or supplementary indents shall be prepared in the forms of indents which are intended to be used both for the purpose of ordinary and emergent indents made at shorter intervals. Before complying with indents the officer-in-charge shall examine the treasurer's or sub-treasurer's store book (prescribed in rule 8) and check the arithmetical calculations made therein. The indent after being altered if necessary and approved by the officer-in-charge shall be signed by him. In case of there being any difference between the number indented for and issued, a brief note of the cause of the difference shall be made. The indent so signed becomes the warrant for the issue of stamps. The treasury or sub-treasury officer shall then cause the store under double lock to be opened and the required quantity counted and delivered in his presence to the treasurer or sub-treasurer, as the case may be, check the correctness of the entries made in the double lock register so that they correspond with those made in the single lock register, initial both registers, and return the double lock register into double lock store.

Indents and issue of stamps thereon from the double lock

When it is necessary to issue stamps from the store under double lock more than once the same day, the above checks need only be applied at each time of issue to the particular description of stamps issued.

If the treasurer or sub-treasurer requires stamps at any intermediate time during the period prescribed, the same procedure shall be observed, but the certificate required to be made in column 10 of the indent need not be recorded.

17. Care should be taken to see that no obstacles are thrown in the way of licensed vendors obtaining their supplies of stamps from treasuries (Sadar and Tehsil). They should be allowed to obtain supplies on any day and at any hour when the treasury is open and should not be kept waiting.

Licensed vendors to be supplied with stamps promptly.

18. After the treasurer or sub-treasurer has obtained his supply of stamps on indents, he shall enter them in a store register in the same form as the counter-part of the double lock registers. This store book will show quantities and values of stamps received from double lock, the daily sales and balance of each denomination in hand at the end of each day or the following morning. The balance shall be attested by the initials of the officer-in-charge of the Depot, who should inspect daily the accounts of the daily sales, and compare the record of challans kept by the Head Treasury Clerk, with the treasurer's cash book. Before signing this book he shall see that all issues from the store under double lock have been brought to credit, that the values of stamps written off as sold have been credited in the treasury cash accounts, that entries of remittances to branch depots are in accordance with passed indents, and that those showing despatches out of the district are in accordance with the orders received on the subject.

Single lock registers to be maintained by ex-officio vendors.

Monthly abstracts of receipts and issues to be submitted by branch depots.

19. At the close of the last working day of each month an abstract showing briefly the transactions of the month and containing—

- (i) opening balance,
- (ii) receipt during the month;
- (iii) issues during the month;
- (iv) closing balance;

shall be entered in the store books of each branch depot after the last entry. The officer-in-charge shall verify the closing balance and transmit to the local depot at the headquarters of the districts without necessary delay, a plus and minus memorandum of stamps, in form A&T Stamps 44.

Scrutiny of monthly accounts of branch depots by the officer-in-charge of the local depots.

20. The officer-in-charge of the local depot shall scrutinise the monthly statements of receipts and issues (*i.e.* plus and minus memoranda and statement of stamp transactions in the double and single locks of sub-treasuries) rendered by officers-in-charge of branch depots. He shall see that the opening balances have been correctly brought forward from the previous month, that all remittance from the local depots are supported by the sub-treasury officer's receipt and have been brought to credit, that the proceeds of stamps written off as sold have been credited, in the cash account, and that the closing balance have been correctly struck.

Periodical verification of stamp balance in single and double locks.

21. Separate rules have been framed for the periodical verification of stamp balances in the single and double locks.

## II. SALE OF STAMPS THE PERSONS BY WHOM SUCH SALE IS TO BE MADE AND THE RIGHTS AND DUTIES OF SUCH PERSONS

Vendors

22. There shall be two classes of vendors, namely:—

- (a) *ex-officio* vendors as defined in rule 1(f);
- (b) licensed or specially licensed vendor as defined in rule 1(g), (h), and

23. No person other than a vendor or his agent as defined in these rules, shall sell stamps other than 5 paise, 10 paise, 15 paise and 25 paise revenue stamps unless specially authorised by the Collector of the District.

Prohibition of purchase except from licensed vendors.

24. Except in the case of 5 paise, 10 paise, 15 paise and 25 paise revenue stamps, no person shall purchase any stamp from or exchange any stamp with any person not authorised under these rules to sell stamps.

Licensed vendors.

25. The maximum number of licensed vendors for the sale of stamps at the headquarters of each district and tehsil respectively shall be fixed by the Collector of each district concerned in consultation with the Commissioner of the Division and the Collector shall not, without the concurrence of the Commissioner, issue licenses at such headquarters to persons in excess of the number so fixed. In the case of towns and villages which are not such headquarters, the number of licences to be granted shall be fixed by the Collector alone. The Collector may grant a temporary license for a limited

period to any petition writer or other person who accompanies on tour an officer whose duties necessitate the use of court fee stamps by parties appearing before him.

**Note.—(i)** The vend arrangements of each district, more particularly rural tracts, are in the hands of the Collector who is responsible on the one hand, that there is a sufficient number of vendors for the reasonable convenience of the public, and on the other, that a large number of petty vendors are not licensed in excess of local requirements.

As regards the number of licences required for sale of stamps in rural tracts, the Collector is the best judge but the number of licenses granted at Sadar stations and at the headquarters of tehsils have in some districts often called for remarks, and reduction has often seemed desirable. The Financial Commissioner is authorised to take action in the way of reduction, from time to time when necessary, and the Collector in consultation with the Financial Commissioner should fix a maximum number for the Sadar station and each tehsil headquarters, which once fixed, must not be exceeded without the sanction of the Financial Commissioner.

(ii) The number of licenses of the vend of stamp will of course, vary according to the circumstances of each district, but care should be taken that an adequate number of licensed vendor is appointed, otherwise the public will be inconvenienced and the stamp revenue will suffer. On the other hand regard should be paid to the average earnings of the stamp-vendors at district and tehsil headquarters. When these become too low the temptation to various mal-practices and the demand for higher rates of commission is strengthened.

(iii) As regards non-judicial stamps it should be the aim of the Collector to provide the sale of these within the easy reach of all. For this purpose licenses should be issued freely to rural sub or branch post-master (*ex-officio* and not by name) and village school-masters. The concession allowed to this class of licenses termed "Special licenses" in rule 26(iv) is that an advance may be made of non-judicial stamps at the start without payment of ready money upto a value not exceeding Rs. 50 for all stamps supplied to such licensees. In excess of this advance a special licensee is required to pay ready money less the discount admissible. The stamps supplied to him as well as his money remittance for their value to the nearest treasury or sub-treasury are to be sent through the post insured parcels, the charges for postage and insurance being borne by the Stamp Department. The licensee may remit the amounts by ordinary moneyorders the stamp Department bearing the charge for commission. The licensee receiving such advance shall give a receipt for the money values thereof, which receipt shall be renewed from year to year in the manner prescribed for permanent advance on account of contingent expenditure. When the Government servant ceases to be specially licensed or desires to discontinue the advance he shall refund the value entered in the receipt either in money or in stamps of the class which he is licensed to sell and shall be granted a receipt for the same by the officer to whom the refund is made, the original receipt given by the specially licensed vendors being retained on behalf of Government. When any Government servant makes over charge to another Government servant also specially licensed, he shall obtain from him a receipt for the advance made over to him in stamps.

(iv) It is manifest that much smaller number of vendors will suffice for the retail of judicial stamps than for the retail of non-judicial stamps. The

former are ravelly required except for use in a court of law, and if they are readily procurable in the vicinity of the Court in which they are to be used, the public convenience as well as the interests of the revenue, will be sufficiently provided for. What is essential is that at all places where there is a Court, whether at a Sadar or tehsil station or in detached localities court-fee stamps shall be readily procurable both from treasurers and such "other vendors" as may be licensed. The right to sell court-fee stamp is no longer to be refused to other "vendors selling non-judicial stamps.

Grant of  
Licence to  
any person.

26. (i) Subject to the provisions of these rules the Collector or other officer empowered by the State Government in this behalf, may grant a licence for the sale of stamps to any person at any place or within any area within the limits of his district, of any value of description provided:—

- (a) that no person may be licensed to sell any single stamp exceeding Rs. 200 in value;
- (b) that no person employed in any department of the public service shall be granted a licence to sell stamps without the previous consent of the head of such department;
- (c) that no person shall be licensed until the licensing officer has satisfied himself that the person to be licensed bears good moral character and is qualified for the purpose educationally and writes a clear hand;
- (d) that no person whose duty is to cancel stamps in accordance with the provisions of section 39 of the Himachal Pradesh Court Fees Act, 1968, shall be licensed under these rules. The license of any licensed vendor, who accepts any appointment involving the duty of cancelling stamps, shall be deemed to have been revoked from the time of acceptance and shall be forthwith surrendered to the Collector.

(ii) The Collector may, in his discretion grant a licence, for a short period to any person for the purpose of accompanying any civil officer on tour and selling court fee stamps only, while on tour, to persons requiring them. Such licensees may be in excess of the number of licensed vendors fixed under sub-rule (i) of this rule.

(iii) The collector may in his discretion grant a licence to sell stamps to any *ex-officio* vendor, who then shall be also a licensed vendor within the meaning of these rules and shall be subject to all the provision thereof as regards the sale of stamps and his duties and remuneration as licensed vendor.

(iv) The Collector may, in his discretion and subject to provision (b) of sub-rule (i) of this rule and subject to the following conditions, grant to any post master a special license to sell, at a place other than the headquarters of a district or tehsil, non-judicial impressed sheets and similarly to an other government servant to sell non-judicial impressed sheets and reveue stamps—

**Condition I.**—Any Government servant specially licensed under this sub-rule may receive, without payment of ready money an advance of stamps of the class that he is licensed to sell of an aggregate value of 50.00 rupees. This advance shall be operated on in a manner analogous to that prescribed for a permanent advance on account of contingent expenditure that is to say the licensee on paying into the treasury any portion may receive stamps to an equivalent amount. The licensee receiving such advance shall give a receipt

for the money value thereof which receipt shall be renewed from year to year in the manner prescribed for permanent advances on account of contingent expenditure. When the Government servant ceases to be specially licensed or desires to discontinue the advance, he shall refund the value entered in the receipt which he is licensed to sell, and shall be granted a receipt for the same by the officer to whom the refund is made, the original receipt given by the specially licensed vendors being retained on behalf of Government. When any Government servant specially licensed makes over charge to another Government servant, also specially licensed, he shall obtain from him a receipt for the advance made over to him in stamps.

**Condition II.**—All postage charges for the remittance of stamps supplied to specially licensed vendors or for the remittance by such vendors of the value of stamps supplied to them, or for the return by them of balances of stamps remaining unsold on their ceasing to be specially licensed or for official correspondence relating to matters arising out of their transactions as specially licensed vendors, shall be borne by Government and charged to stamp contingencies.

**27. (i)** Every license granted under these rules shall specify—

- (1) the person licensed;
- (2) the kind and the value of the stamps he is licensed to sell, and
- (3) the place at which he is licensed to sell.

Conditions  
of Licenses

**(ii)** Every special license granted under these rules shall contain same particulars and be in the same form as are stated in sub-rule (i) of this rule. But the Collector may, if he seems fit, grant a special license in favour of the holder for the time being of a particular person.

**28.** Every license granted under these rules shall be subject to the following conditions—

- (i)** The vendor shall obtain all supplies of Stamps, which he is authorised to sell, only from the treasury or sub-treasury of the district for which his license is granted. If he cannot attend personally for the purpose, he may depute an agent able to satisfy the *ex-officio* vendor to identity. The receipt for the stamps issued shall be taken by the *ex-officio* vendor from the stamp vendor's agent in addition to that of the stamp vendor himself on the back of the form A&T No. 349.
- (ii)** The vendor shall keep such stock of stamps which he is authorised to sell, as may be prescribed by the Collector of the district with due regard to the convenience of the treasury officer, the stamp vendor and the litigant public.
- (iii)** Subject to the provisions of chapter V of the Indian stamp Act, 1899, and rules made under section 36(c) of H.P. Court Fees Act, 1968 (as to renewal) and the orders of the Governor General in Council published in resolution No. 132 of the 11th January 1888 (as to refunds), the vendor shall not obtain (by purchase, exchange, or otherwise) any stamp from any person other than an *ex-officio* vendor.
- (iv)** The vendor shall sell stamps which he is authorised to sell only at the place mentioned in his licence and in accordance with these rules.

- (v) (a) The vendor shall not allow any other person except his agent appointed as in paragraph (b) of this condition, to transact on his behalf, any business which he is required by these rules to do himself.
- (b) During short periods of absence not exceeding one week at a time, the vendor may appoint an agent for the sale of stamps, making a note to this effect in the vend register before and after the entries of the sale by the agent. If the agent is required for more than a week but less than a month he must obtain the permission of the Tehsildar or if resident in a sub-tehsil, of the Naib-Tehsildar. The vendor shall be responsible for all acts of his agent. If the vendor is absent for more than a month the matter must be reported to the Collector who may either (a) authorise the retention of an agent for a longer period, or (b) temporarily or permanently transfer the license to some other person.
- (vi) The vendor shall not sell stamps of any kind the use of which has been discontinued or prohibited by competent authority.
- (vii) The vendor shall be bound to sell to any person upon immediate payment any stamps of a kind or value permitted by his license, but not of any other kind or value. The vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.
- (viii) The vendor shall accept payment for any stamp sold by him in any currency which would be accepted on behalf of Government at a district treasury.
- (ix) The vendor shall not sell any stamp exceeding Rs. 200 in value. When application is made to the vendor for stamps exceeding Rs. 200 in value he shall refer the applicant to the *ex-officio* vendor.
- (x) If application is made to the vendor for a non-Judicial stamp of a value not exceeding Rs. 200 required in the form of an impressed sheet to denote the duty on any document, the licensed or specially licensed vendor shall, if it is available in his stock supply the applicant with a stamp of value required, and if a stamp of a such value is not available in his stock he may supply in lieu of it the smallest number of impressed sheets available in his stock by which the duty required can be made up. The licensee shall not attempt to make up stamp duty exceeding Rs. 200 by the issue of two or more stamps of lower denominations.
- (xi) (a) When in the case of court fees amounting to less than Rs. 25 the amount can be denoted by a single adhesive stamp the vendor shall issue a single adhesive stamp or if a single adhesive stamp of the required value is not available in the stock of the vendor he shall supply an adhesive court fees stamp of the next lower value available and make up the deficiency by the issue of one or more additional adhesive stamps of the next lower value which may be required to make up the exact amount of the fee.
- (b) When in the case of court fees amounting to or exceeding Rs. 25 the amount can be denoted by a single impressed stamp the vendor shall issue a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp or if a single impressed stamp of the required value is not available in his stock the vendor shall supply an impressed stamp of the next

lower value available, and the deficiency shall be made up by the issue of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 25.

- (c) Where the vendor is unable to furnish a single stamp of the value required by a purchaser, he shall give a certificate to that effect in the form below. The certificate referred to must be affixed to the document.

### (FORM OF CERTIFICATE)

“Certified that a single stamp of the value of Rs. .... required for this document is not available, but in lieu thereof I have furnished a stamp of the next lower value available, and made up the deficiency by the use of one or more adhesive stamps of the next lower values available required to make up the exact amount of the fee”.

- (d) The licensee shall not attempt to make up court fees exceeding Rs. 200 by the issue of two or more stamps of lower denomination.
- (xii) The vendor shall, at the time of sale to the public write, with his own hand, in indelible ink in English or Hindi on the blank space left for this purpose on each adhesive court fee stamp, the name, caste or tribe and surname (if any) and residence of the purchaser, the date of the sale and the signature of the vendor and if the stamp is purchased, by any person other than the principal, the said particulars in regard to both the agent and the principal provided that.—
- (a) if the name to be written is that of an unmarried woman the vendor shall, in addition to the name and other particulars regarding such unmarried woman, write the name of her father,
- (b) if the name is that of married woman or widow the vendor shall in addition to the name, other particulars regarding her, write the name of her husband; and
- (c) if the stamp is purchased for any persons by a pleader or an advocate as agent, the vendor need only write the name and parentage of the principal and whose parentage, cannot be conveniently ascertained, brief particulars of the case together with a sufficient description of the agent.
- (xiii) The vendor shall with his own hand, write in indelible ink, in English or Urdu/Hindi at the time of sale, on the back of every non-judicial or court fee impressed stamp which he sells:—
- (a) serial number,
- (b) the date of the sale,
- (c) the name and residence of the purchaser and also if the purchaser is an Indian his/her father's name, caste,
- (d) if the purchaser is purchasing on behalf of another person then also the name and residence of the person, for whom the purchase is being made, and if the person for whom the purchase is being made is an Indian his/her father's name and caste,
- (e) the purpose for which the stamps have been purchased,
- (f) the value of the stamp in full words, and shall affix his signature to the endorsement.

He shall at the same time make corresponding entries in his vend register and shall also invite the purchaser to attest them by his signature or thumb impression or both and in the event of the purchaser refusing so to attest the entry of sale, the vendors shall refuse to sell the stamp required and shall cancel any entries made regarding it in his register.

*Note.*—Particular care should be exercised in the taking of finger impressions. The proper kind of ink to use is printer's ink and this should be used exclusively. This shall be obtained by the vendor himself. It should be used with a thin slab and not with a pad. Country ink should never be used.

(xiv) The vend register referred to in condition (xiii) shall contain columns for the following particulars and in it the vendor shall regularly and correctly enter these particulars viz.,

- (a) the date of sale of any impressed sheet sold,
- (b) the serial number of the entry of every such sale a new series of number being commenced on the first day of April in each year and the total number of stamps sold to make up any value required being entered under a single serial number,
- (c) the value (in words) of each stamp sold, and the total value of stamps sold in each transaction,
- (d) (i) the name, caste of tribe and surname (if any) and residence of the purchaser;
- (ii) if the stamp is purchased by any person other than the principal, the said particulars in regard to both the agent and the principal;

Provided that—

- (a) if the name to be written is that of an unmarried woman the vendor shall, in addition to the name and other particular regarding her, write the name of her father,
- (b) if the name is that of a married woman or widow the vendor shall, in addition to the name and other particulars regarding her, write the name of her husband, and
- (c) if the stamp is purchased for any person by a pleader or an advocate as agent, the vendor need only write the name and parentage of the principal, and where the parentage cannot be conveniently ascertained, brief particulars of the case, together with a sufficient description of the agent,
- (d) (i) in the case of non-judicial stamps, the purpose for which the purchaser states that the stamp is purchased,
- (ii) in the case of court fee stamps, the purpose for which the purchaser states the stamp is purchased i. e. (1) value (for purposes of court fee) and nature of the suit or appeal and (2) name of the person against whom suit or appeal is to be instituted, together with the particulars mentioned in column 4 as in the case of purchaser;
- (e) signature or thumb impression of purchaser, if the purchaser consents to sign the entry, or makes the impression and if he does not consent, the reasons for his nonconsenting in case purchaser states his reasons.

When any register becomes filled up the vendor shall deliver the same to the Collector or other officer deputed to receive the same.

- (xv) The vendor shall not knowingly endorse on any impressed sheet sold the name of any person other than the actual purchaser, or the person on whose behalf the stamp is being purchased, deliver any stamp sold to any person other than the person whose name is endorsed thereon as that of the purchaser. The vendor shall not also retain in his possession for more than seven days any endorsed stamps entered as sold in his register of which the vendor fails to take delivery. In case of such failure he shall, on the expiry of seven days, forward the stamp to the Collector for cancellation and refund of its value or issue of another stamp in exchange therefor.
- (xvi) The vendor shall, upon the demand of the Collector, whenever required so to do, deliver up all stamps in his custody or possession of such vendor; and if such stamps have been paid for by such vendor the value thereof, less any discount which may have been allowed at the time of the purchase thereof to such vendor shall be refunded to him.
- (xvii) The vendor shall at all times have posted in a conspicuous place outside the place of vend, a signboard bearing in English and Hindi characters.—
- (a) the name of the vendor with the words "Licensed vendor of non-judicial/court fee stamps". He shall also have in the place of vend, his license and the Acts of the Legislature and their schedules referring to the stamps sold by him, together with these rules in English and Hindi placed so that they can be readily seen and read by purchaser,
- (b) the licensee is not allowed to charge more than face value of stamps.
- (xviii) The vendor shall not at any time offer any objection or resistance to the inspection of his registers or the examination of his stock of stamps by any officer duly authorised by the Collector or by Government to make such inspection or examination.
- (xix) The vendor shall submit to the Excise Inspector of the district, after close of each quarter a return in the standard vernacular form No. 217. He shall also submit such other returns as may be prescribed from time to time.
- (xx) The remuneration to the vendor shall be in the form of discount allowed from time to time under the orders of the State Government.
- (xxi) *Additional conditions applying to ex-officio vendors who are also licensed to sell stamps not exceeding Rs. 200 and to receive commission on the sale of such stamps.*—This license should be in the name of a servant or an agent who will have no authority to perform any of the treasurer's or sub-treasurer's official duties in connection with stamps. This servant or agent should.—
- (a) sit separately away from the treasurer or sub-treasurer and not with his principal in the treasure's room ;
- (b) have no access to the store of stamps in the single or double locks;
- (c) not perform any duty connected with the issue of stamps;

- (d) not prepare the treasurer's or sub-treasurer's indents, nor keep the store books nor compile the monthly stamp accounts.

*Note.*—There is, however, no objection to the stamp boxes belonging to the servant or agent of the *ex-officio* vendor being kept for the night in the single lock rooms of treasuries and sub-treasuries on the understanding that Government accepts no liability in case of theft or loss.

29. The infringer of any of these rules or conditions shall render the holder liable to cancellation of his licence in addition to the penalties prescribed in section 69 of the Indian stamp Act/section 41 of the H.P. Court Fee Act, 1968, namely imprisonment for a term which may extend to six months or fine not exceeding five hundred rupees or both.

Register or  
license to be  
maintained  
for the dist-  
rict.

30. (i) The Collector shall cause a register of licenses and special licenses granted under these rules to be maintained for the district. The register shall contain the following particulars as to each license granted.—

- (a) date of granting the license,
- (b) serial number for the year of the license,
- (c) name, father's name, caste and residence of the person licensed, or in the case of a special license granted to a public servant, the official designation of the office by virtue of which the special license may be used,
- (d) place or areas for which the license is granted,
- (e) kinds and values of stamps covered by the license,
- (f) period for which the license is to continue in operation,
- (g) amount of security (if any) taken,
- (h) acknowledgement of the license;
- (i) remarks relating to revocation, renewal, surrender, expiry etc., of the license, and
- (j) date of destruction of the licensee.

*Note.*—The register shall be separate for (1) non-judicial and (2) Court Fee stamps. The entries in the register should be revised annually when the time comes round for renewing the license. Every lapsed license should be called in and destroyed; at the same time the sale registers which vendors are required to maintain under license conditions. Nos. (xiii) and (xiv) should be inspected to see that they have been regularly and correctly maintained; this duty might be performed in outlying places by tehsildars or naib-tehsildars and at the sadar by the treasury officer or some other officer appointed for the purpose by the Collector, for example, the Excise Inspector or sub-Inspector. If it should appear that any licensee has ceased to sell or that his sales are small with reference to the locality his licence should not be renewed, but another person should, if necessary be licensed in his stead.

The number of vendors shown in the Collectors annual statement should correspond with the number shown in the above register.

### REVOCATION OF LICENSES

31. (i) Any license or special license granted under these rules may at any time be revoked for sufficient reason by the Collector of the district in which it was granted, or by any Revenue authority to whom such Collector is administratively subordinate.

(ii) When any license or special license is revoked, or expires, it shall be the duty of the person to whom it was granted or his agent or representative forthwith to surrender it to the Collector. If any such license is to be renewed and has been granted in a form capable of renewal and containing sufficient space for the necessary entries, it shall be renewed and returned to the licensee. If any such license is to be renewed by the issue of a fresh license, the surrendered license shall be retained by the Collector, and be cancelled by enfacement under his signature.

(iii) The Collector shall furnish the *ex-officio* vendor with a list of all persons licensed under these rules, and keep him informed of changes in it.

32. (i) Blank vend registers in the prescribed form shall be supplied free of charge to the vendor on application to the Collector. Before issuing any blank vend register to the vendor the Collector shall enter or cause to be entered at the beginning thereof the following particulars.—

Supply of blank vend Registers by Collector and disposal of same after use.

(a) full name and residence of the vendors; and

(b) the date on which the register is issued.

(ii) Each page of such register shall bear a printed number and all the pages of each register shall be numbered in a continuous series. The officer-in-charge of stamps shall certify under his signature at the beginning of each register, the number of pages contained in it and that they are numbered in continuous series.

(ii) To avoid the accumulation of filled or partially filled registers at tehsil offices, they should be transferred at the close of the official year in which they have been deposited, to the district record room, where they should be retained for a period of twelve years and then destroyed.

33. No *ex-officio* vendor shall, as such, sell stamps otherwise than in accordance with the following directions.—

(a) he shall sell to a licensed or specially licenced vendor stamps of denominations not exceeding Rs. 200;

(b) he shall sell to any person other than a licensed or specially licensed vendor (except where required by such vendor for private use) impressed stamps exceeding Rs. 200 in value.

(c) he shall not sell any stamp except upon immediate payment for the same;

(d) he shall also observe carefully the principle of issuing, whenever practicable, single stamp of the value required by a purchaser, or when, for any reason, this is not possible, of furnishing a stamp of the next lower value available and or making up the deficiency by the use of one or more additional stamps of the next lower values available, which may be required to make up the exact amount of the fee. In the latter case when the sale is of impressed stamps exceeding Rs. 200 in value and a single stamp of the value required by the purchaser is not available the *ex-officio* vendor shall give a certificate to that effect in the form prescribed in clause (c) of condition (xi) of rule 28.

## REMUNERATION OF VENDORS

34. (i) No *ex-officio* vendor shall, as such, be entitled to any discount or commission on the values of any stamps supplied to him for custody and sale upon the sale thereof.

(ii) Every licensed vendor of court fee stamps shall be entitled to discount at the rate of rupees two per centum on the value of every court fee stamps purchased by him from an *ex-officio* vendor; provided that he shall not be entitled to any such discount when the total value of stamps purchased at any time is less than Rs. 5 nor on any sum in excess of a multiple of Rs. 5.

(iii) Every licensed and specially licensed vendor of non-judicial stamps shall be entitled to discount at the rates specified in the following schedule on the value of every non-judicial stamp purchased by him from an *ex-officio* vendor provided that discount shall not be allowed on the value of any stamp of a kind not specified in the schedule, nor when the total value of the stamps purchased at one time is less than Rs. 5.

#### *Rate of discount*

##### *(a) Vendors holding ordinary licenses to sell stamps*

Description of stamps	Rates of discount
Foreign Bill, Share Transfer Notarial and Insurance stamps.	Towns where there is a treasury or sub-treasury 2.00 per cent, 2.50 per cent
Other Hindi stamps, revenue stamps, and impressed stamp paper.	4.00 per cent                      4.50 per cent.

##### *(b) Government servants holding special licenses to sell stamps:*

On all stamps which they are licensed to sell under these rules Rs. 2.00 per centum.

The discount shall be allowed by deduction from the purchase money. Special challan forms have been prescribed for this purpose (Stereo A.&T No. 349).

35. Every officer not below the rank of Tehsildar, every Excise Officer not below the rank of Excise Officer; 1st grade and every other Government servant (including a Stamp Auditor) who is specially authorised in that behalf by the Financial Commissioner or Collector may at any time inspect the stock of stamps, the registers, and the accounts of any licensed or specially licensed vendor. The registers and accounts maintained by and the stock of stamps in store with any specially licensed vendor shall also be subject to inspection at any time by every officer whose duty it is to inspect departmentally the office of the Government servant holding the special license.

*Note.*—(i) Tehsildars and Naib-Tehsildars shall exercise a general supervision over the stamp vendors within their Tehsils. Excise Inspectors and Sub-Inspectors are required to inspect registers and account of stamp vendors (other than those of Sub-Postmasters and Branch Postmasters specially licensed to sell non-judicial stamps) as often as possible; at least once in a quarter and generally to collect such information regarding vend arrangements as will be useful to Collectors in their administration of the Stamp Department. Inspection Notes should invariably be submitted

to the officer-in-charge of stamps. The number of inspections performed by these officials should be noted in the District Annual Stamp Report and a brief account should be given of any frauds or irregularities of an unusual character brought to light by their inspections.

(ii) With a view to improving the check which Excise Inspectors are required to exercise over the registers of stamps received and sold by the licensed vendors, stamp vendors should be required to submit a duplicate indent for the stamps which they wish to buy and copy of the indent showing the number, denomination and value of the stamps supplied should be signed by the treasurer and sent by him to the Excise Inspector who is responsible for the supervision and check of stamp vendors' registers. These duplicate indents should be destroyed at the end of the financial year.

(iii) Excise Inspectors and Sub-Inspectors should make themselves thoroughly acquainted with:

(a) the questionnaire prescribed for their guidance, and

(b) the instructions in regard to the taking of finger impression contained in the pamphlet prepared by the "Finger Print-Bureau" at Phillaur, copies of the pamphlet should be supplied to the excise staff in each district.

(iv) The quarterly returns submitted by licensed vendors of non-judicial stamps in accordance with condition (xix) of rule 28 after being carefully scrutinised should be kept by the Excise Inspector, who should bring to light any remarkable features presented by them. He should also use the returns in his inspection of the vendor's accounts and see that the figures given in them correspond with those in the sale registers. The returns may also be usefully referred to by Collectors whom the question of renewing a vendors license arises. The returns should not be furnished by postal officials licensed to sell non-judicial impressed stamps.

Form P. S. R. I.

No.....

District.....

Licensed or specially licensed vendor.

License for the vendor of non-judicial/court fee stamps.

This license is granted to..... son of..... caste..... for the vend of non-judicial/court fee stamps at..... in district for the period commencing from..... and ending with..... and is subject to the rules and conditions contained in the Himachal Pradesh Stamp Rules, 1973 as amende fromd time to tme.

2. The infringement of any of the said rules or condition, penalties prescribed in section 69 of the Indian Stamp Act, 1899, section 41 of the

Himochal Pradesh Court Fees Act, 1968, namely imprisonment for a term which may extend to six months or fine not exceeding five hundred rupees, or both.

3. This license may be revoked at any time by the Collector of the district in which it is granted or by any Revenue Officer to whom such Collector is administratively subordinate. On this license being revoked or when the term for which it is granted expires the person hereby licensed shall surrender the license at once to the Collector.

Place.....

*Singnature of the Collector.*

Date of Issue.....

.....*District.*

### QUESTIONNAIRE FOR THE GUIDANCE OF OFFICERS INSPECTING REGISTERS AND ACCOUNTS OF LICENSED STAMP VENDOR

1. Has the stamp vendor a license from the Collector?
2. When was the last inspection of his registers and stock of stamps made?
3. Has the vendor exhibited conspicuously at his place of vend a sign board bearing his name and the words of Licensed vendor of non-judicial or court fee stamps?
4. Is the vendor sufficiently educated so as to be able to maintain his vend registers and fulfil the requirements of the conditions of his license?
5. Does the vendor correctly and truly enter in his register the supply of stamps received from the local treasury or sub-treasury and strike the monthly balance of stock in hand in the register? (The entries of supply should be verified from copies, of indents supplied to excise staff). Is the stock in hand correct and does it tally with the entries in the register?
6. Does the vendor maintain a vend register in the prescribed form and keep accounts regularly in respect of all impressed court fee or non-judicial stamps or both sold by him? Examine it in detail and note defects.
7. Are the particulars truly and correctly entered therein by the vendor with his own hand in English or Hindi and in indelible ink at the time of sale?
8. Have the entries in the vend register been attested by the purchasers with their own hands or thumb marks?
9. (i) Does the vendor use printer's ink in the taking of finger impressions [Note rules 28 (xiii) of these Rules].  
(ii) Does the vendor understand the method of affixing proper thumb impression and whether the thumb impression taken in the register are clear and decipherable?
10. Does the vendor make on every court fee or non-judicial impressed stamp or a court adhesive stamp sold by him a proper endorsement in indelible ink [Rule 28 (xii) and (xiii) of the Himachal Pradesh Stamp Rules, 1973?

11. When a stamp is purchased by any one other than the principal in person, is it endorsed by the vendor as sold to the agent (A. B.) for the principal (C. D.) [Rules 28 (xii) and (xiii) of the Himachal Pradesh Stamp Rules, 1973]?

(The actual process of sale should sometimes be watched and endorsements as entered on stamps and registers compared).

This is an important provision, any departure from which coming to notice should be reported to the Collector of the District.

12. Has the licensed vendor in any one case sold for the same transaction, stamps of the value above the prescribed limit and split up the sale on two consecutive days to conceal the fraud? (The licensed vendors instead of referring a purchaser of stamps, whether court fee or non-judicial exceeding Rs. 200 in value as required by rules, and in order to earn illegal commission sometime sell such stamps themselves and make entries in respect of stamps so sold in their registers under two different dates, sometimes one vendor joins another stamp vendor to sell stamps within his own limit although the value of stamps to be used in the transaction may exceed Rs. 200. This kind of fraud should be detected and reported.
13. Has the licensed vendor in respect of all transactions sold the smallest number of stamps as required by rule 28 (xi) of these rules?
14. Is there any evidence or report that the vendor demands or accepts for any stamps more than actual value denoted thereon (Question about ten members of the General public on this point).
15. Is the vendor fully acquainted with the conditions of his license? Some questions should be put to him to ascertain this.
16. Has any information been ever received to indicate that any sort of illegal trade in stamps or water-marked petition paper is being carried on by stamp vendors?
17. Does the vendor experience any inconvenience or difficulty in obtaining his supplies of stamps from the local treasury or sub treasury?
18. Whether adequate facilities for meeting the demand of the public for stamps of all descriptions exist?
19. Is there any ground for suspecting that the licensed vendor sells stamps only to those persons who undertake to have their documents written by a particular deed writer recommended by the vendor?
20. Does the vendor submit after the close of each quarter a return in the standard vernacular form No. 217?

By order,

L. HMINGLIANA TOCHHAWNG,  
Secretary.

